

FORM R-B CITY OF DAYTON, OHIO BUSINESS Income Tax Return

Tax Year Ending December or Fiscal Year Ending _____

Business Name _____

Federal ID# _____

DBA _____

Address _____

Your phone # _____

City/State/Zip _____

Preparers phone # _____

Do you have an employee withholding account with Dayton Yes ☐ No ☐

Did you file a Dayton Return last year? Yes ☐ No ☐

(For Office Use Only)

Federal Filing on form 1120 1120A 1120S 1120X 1065

Documentation MUST be attached (Do not report Schedule C on this form)

DATE STAMP

1 **TOTAL Taxable Income**

2 **Items NOT deductible**

3 **Items NOT taxable**

4 Enter Excess of line 2 or 3 (Show negative amounts in parentheses)

5 Adjusted NET income (Line 1 plus or minus Line 4)

6 Amount allocable to Dayton (If Schedule Y is used)

7 **AMOUNT SUBJECT TO DAYTON TAX**

8 Dayton Tax Due @ 2.25%

9 **Estimated Payments**

10 **Prior Years overpayments**

11 **TOTAL CREDITS**

12 **Penalty and/or Interest**

13 **BALANCE DUE (Subtract Line 11 from Line 8. Add Line 12 as required)**

14 **IF OVERPAYMENT < REFUNDED**

15 **ESTIMATED TAX for year**

16 **ESTIMATED INCOME**

17 **Dayton Tax @ 2.25% =**

18 **1st quarterly estimated due April 15th**

19 **Credit from Prior Year**

Balance of Quarterly Payment Due

TOTAL DUE (Add Line 13 and Line 18)

SCHEDULE X Reconciliation with Federal Income Tax Return (ORC 718)

ITEMS NOT DEDUCTIBLE

ADD

ITEMS NOT TAXABLE

DEDUCT

- A Capital Losses - IRC 1221/1231 only
- B Expenses incurred in the production of non-taxable income
- C Income Taxes, City and State (If Deducted as Expenses)
- D Net Operating Loss Deduction per Federal Return
- E Payments to Partners/Officers per Federal form 1065/K-1
- F Retirement Plan Payments (Keogh, IRA, Tax Sheltered Annuity)
- G Portion State of Ohio Franchise Tax based on Income
- H Rental Activities (Partnership, S-Corp, LLC, etc.)
- I Other Items not Deductible (explain)
- J Total Lines A through I

- K Capital Gains - IRC 1221/1231 property dispositions except to extent gains apply as described in IRC 1245/1250
- L Federally reported intangible income such as, but not limited to interest, dividends, patent & copyright income
- M Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses
- N Not Previously Deducted Sec 179 Expense
- O Other Items not Taxable (explain)
- P Total Lines K through O

SCHEDULE Y (proration of Schedule C income for non-residents only)

Step 1: Average Value of Real & Tangible Personal Property

Gross Annual Rents Paid Multiplied by 8

Total Step 1

Step 2: Gross Receipts from Sales Made and/or Work or Services Performed

Step 3: Wages, Salaries and Other Compensation Paid

Total Percentages (From Column C)

Average Percentage (Total Percentages / Number of Percentages Used)

A	B	C
Located Everywhere	Located in Dayton	Percentage (B/A)

READ BEFORE SIGNING: The undersigned declare this return and attached schedules to be a true and complete return for the taxable year stated and that the figures used herein are the same as used for Federal Tax purposes, adjusted to the requirements of the Dayton city tax ordinances represented by this return. I understand that if I am under withheld in the following tax year (by \$100.00 or 10% of tax due) I will be charged Penalties and Interest if I fail to make required estimated tax payments.

If this return was prepared by a tax professional, may we contact them directly? ☐ Yes ☐ No

Tax Preparer Signature

Tax Payer Signature

Date

Tax Preparer Phone #

Date

Mail Return with **PAYMENT DUE** to:

Mail Return with **ZERO BALANCE DUE** To:

Mail Return with **REFUND REQUEST** to:

City Of Dayton PO Box 643700

City Of Dayton PO Box 7999

City Of Dayton PO Box 7999

Cincinnati, OH 45264-3700

Akron, OH 44306-0999

Akron, OH 44306-0999

In the event your check is returned unpaid for insufficient funds or uncollected funds, we may electronically debit your account for the principal amount of the check.

